

Dear Taxpayer:

Thank you for selecting RWH Tax Preparation to assist you with your income tax return(s). This letter confirms the terms of our engagement with you and the nature and extent of services we will provide.

I will prepare your federal and all state income tax returns you request using information you provide to me. I may ask for clarification of some items, but I will not audit or otherwise verify the data you submit.

It is your responsibility to provide information required for preparation of complete and accurate returns. You should keep all documents, canceled checks and other data that support your reported income and deductions. They may be necessary to prove accuracy and completeness of the returns to a taxing authority. You are responsible for the returns, so you should review them carefully before you sign them.

My work will not include any procedures to discover defalcations or other irregularities. The only accounting or analysis work I will do is that which is necessary for preparation of your income tax returns.

I must use my best judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In order to avoid penalties, I will apply the "more likely than not" reliance standard to resolve such issues. You agree to honor my decisions regarding the need to make protective disclosures in your returns.

Penalties of as much as \$100,000 can be imposed on you for failing to disclose participation in "reportable transactions," that is, certain arrangement the IRS has identified as potentially abusive. I insist that all such transactions be properly disclosed.

The law also imposes penalties when taxpayers understate their tax liability. If you have concerns about such penalties, please call me.

Your returns may be selected for audit by a taxing authority. Any proposed adjustments are subject to appeal. In the event of a tax examination, I can arrange to be available to answer question concerning how your returns were prepared. This does not imply legal representation.

My fee for preparation of your tax returns will be based on the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

I will retain copies of records you supplied to me along with my work papers for your engagement for a period of seven years. After seven years, my work papers and engagement files will be destroyed. All of your original records will be returned to you at the end of this engagement. You should keep the original records in secure storage.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign the enclosed copy of this letter in the space indicated.

Sincerely,



Randall W. Haynes
RWH Tax Preparation



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Secane, PA 19018

(610) 623-1326
Randy@rwhtaxprep.com

Accepted By:

(Taxpayer) _____ Date _____

(Spouse) _____ Date _____